

Application No. 09/871,450
Response to Office Action

Customer No. 01933

Listing of Claims:

Claims 1-40 (Canceled).

41. (New) A contents transaction network taxing method comprising:

in response to a terminal of a contents receiver belonging to a first country or region downloading contents via a network
5 from a terminal of a contents sender belonging to a second country or region, at least one of:

(i) causing a terminal of a tax collection authority having a right to impose a tax on the downloaded contents in the first country or region to collect the tax via the network from a
10 terminal of a tax payer who is liable to pay the tax;

(ii) causing the terminal of the tax payer to pay the tax via the network to the terminal of the tax collection authority;
and

(iii) causing the terminal of one of (a) the contents sender
15 and (b) the tax collection authority to notify a terminal of the tax payer of information on the tax via the network.

42. A recording medium having recorded thereon a computer readable program for performing the method of claim 41.